



3015 (02-09-04)

ANNUAL REPORT

OF

Name: POYNETTE MUNICIPAL WATER UTILITY

Principal Office: 106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

PSCW Annual Report: MDF

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: POYNETTE MUNICIPAL WATER UTILITY**Utility Address:** 106 SOUTH MAIN STREET

P.O. BOX 95

POYNETTE, WI 53955

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS LINN**Title:** ADMINISTRATOR, CLERK/TREASURER**Office Address:**

106 SOUTH MAIN STREET

P.O. BOX 95

POYNETTE, WI 53955

Telephone: (608) 635 - 2122**Fax Number:** (608) 635 - 8960**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR. TERRY GEHRMAN**Title:** CPA**Office Address:** MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** MBEGCPA@PALACENET.NET

President, chairman, or head of utility commission/board or committee:

Name: MR DENNIS LINN**Title:** ADMINISTRATOR, CLERK/TREASURER**Office Address:**

106 SOUTH MAIN STREET

P.O. BOX 95

POYNETTE, WI 53955

Telephone: (608) 635 - 2122**Fax Number:** (608) 635 - 8960**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. TERRY GEHRMAN**Title:** CPA**Office Address:** MILLER, BRUSSELL, EBBEN & GLAESKE LLC
119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901**Telephone:** (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** MBEGCPA@PALACENET.NET**Date of most recent audit report:** 2/27/2003**Period covered by most recent audit:** DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR MIKE PAULCHECK**Title:** PUBLIC WORKS DIRECTOR**Office Address:**106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955**Telephone:** (608) 635 - 2122**Fax Number:** (608) 635 - 8960**E-mail Address:** POYNETTE@JVLNET.COM

Name of utility commission/committee: POYNETTE VILLAGE BOARD

Names of members of utility commission/committee:MR STEVE BRAKER, BOARD SUPERVISOR
MR DICK CHRISTENSON, BOARD SUPERVISOR
MR DENNIS LINN, ADMINISTRATOR CLERK/TREAS
MS YVETTE LOKOTZ, BOARD SUPERVISOR
MR TOM ROACH, BOARD SUPERVISOR
MS ROBYN RYLANDER, BOARD SUPERVISOR
MR MARK ULLIGARD, BOARD SUPERVISOR
MR HERB WERNER, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	223,923	223,682	1
Operating Expenses:			
Operation and Maintenance Expense (401)	107,802	119,801	2
Depreciation Expense (403)	27,868	36,904	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,881	38,782	5
Total Operating Expenses	178,551	195,487	
Net Operating Income	45,372	28,195	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	45,372	28,195	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,479	23,489	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,479	23,489	
Total Income	51,851	51,684	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	168,467	0	12
Total Miscellaneous Income Deductions	168,467	0	
Income Before Interest Charges	(116,616)	51,684	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,448	25,475	13
Amortization of Debt Discount and Expense (428)	17,880	2,063	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	8,133	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	48,461	27,538	
Net Income	(165,077)	24,146	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	267,969	243,823	19
Balance Transferred from Income (433)	(165,077)	24,146	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	2,500	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	100,392	267,969	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL FUNDS	6,479	4
Total (Acct. 419):	6,479	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
TIF #2 WRITE-OFF	168,467	7
Total (Acct. 426):	168,467	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER OUT TO DEBT SERVICE FUND	2,500	9
Total (Acct. 435)--Debit:	2,500	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	223,923	0	0	0	223,923	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	223,923	0	0	0	223,923	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,231,866	2,219,418	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	525,052	494,949	2
Net Utility Plant	1,706,814	1,724,469	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	40,845	121,109	6
Special Funds (125)	0	0	7
Total Other Property and Investments	40,845	121,109	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(24,418)	(180,704)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,279	29,244	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	59,940	236,295	14
Materials and Supplies (150)	7,074	6,867	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	70,875	91,702	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	17,880	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	17,880	
Total Assets and Other Debits	1,818,534	1,955,160	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,941	2,941	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	100,392	267,969	23
Total Proprietary Capital	103,333	270,910	
LONG-TERM DEBT			
Bonds (221)	0	520,000	24
Advances from Municipality (223)	180,724	0	25
Other long-Term Debt (224)	380,000	0	26
Total Long-Term Debt	560,724	520,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,396	11,440	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,273	10,002	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	11,669	21,442	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,142,808	1,142,808	38
Total Liabilities and Other Credits	1,818,534	1,955,160	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,231,866	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,231,866	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	525,052	0	0	0	9
Total Accumulated Provision	525,052	0	0	0	
Net Utility Plant	1,706,814	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	494,949				494,949	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,868				27,868	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,235				2,235	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,103	0	0	0	30,103	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	525,052	0	0	0	525,052	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,074	6,867	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,074	6,867	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND ISSUANCE COSTS	17,880	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,941	1
Changes during year (explain):		
NONE		2
Balance end of year	2,941	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MORTGAGE REVENUE BONDS	03/01/1996	08/01/2008	4.90%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	01/01/2002	01/01/2012	4.50%	180,724	1
Total for Account 223				180,724	
Other Long-Term Debt (224)					
PROMISSORY NOTE - WATER UTILITY	12/15/2002	08/01/2009	3.60%	380,000	2
Total for Account 224				380,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	42,881	2
Charged electric department expense		3
Charged sewer department expense	822	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,703	
Taxes paid during year:		
County, state and local taxes	43,481	6
Social Security taxes		7
PSC Remainder Assessment	222	8
Other (explain):		
NONE		9
Total payments and other debits	43,703	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 REFUNDING BONDS	10,002	21,308	31,310	0	1
Subtotal	10,002	21,308	31,310	0	
Advances from Municipality (223)					
ADVANCE FROM GENERAL FUND	0	8,133		8,133	2
Subtotal	0	8,133	0	8,133	
Other long-Term Debt (224)					
2002 PROMISSORY NOTE - WATER UTILITY	0	1,140		1,140	3
Subtotal	0	1,140	0	1,140	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,002	30,581	31,310	9,273	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,142,808	0	0	0	0	1,142,808	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,142,808	0	0	0	0	1,142,808	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL FUNDS - BOND REDEMPTION RESERVE	40,845	2
Total (Acct. 124):	40,845	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,279	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	28,279	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF	59,940	12
Total (Acct. 145):	59,940	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,225,642	0	0	0	2,225,642	1
Materials and Supplies	6,970	0	0	0	6,970	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	510,000	0	0	0	510,000	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,142,808	0	0	0	1,142,808	6
Other (specify):						
NONE					0	7
Average Net Rate Base	579,804	0	0	0	579,804	
Net Operating Income	45,372	0	0	0	45,372	8
Net Operating Income as a percent of Average Net Rate Base	7.83%	N/A	N/A	N/A	7.83%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,941	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	184,180	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	187,121	
Net Income		
Net Income	(165,077)	5
Percent Return on Proprietary Capital	-88.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

PSC approved a rate change to be effective beginning january 2003.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Amortization of debt (account 428) increased due to writing-off of remaining bond costs since the bond was paid off during the year.

Balance Sheet (Page F-05)

The Receivable from the Municipality (account 145) decreased due to the write-off of TIF #2 in the amount of \$168,467. This TIF was written-off because it had expired.

Unamortized discount on debt (account 181) decreased to \$-0- since the corresponding bond had been paid off during the year.

Interest Accrued (Acct. 237) (Page F-16)

During the year the bond payable was paid off by refinancing it with general obligation promissory note. Accrued interest on this bond was paid off during the year with the refinancing. There is accrued interest at the end of the year on the G.O. promissory note and an advance from the Municipality.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 3, 2003

Mr. Dennis Linn, Administrator, Clerk-Treasurer
Poynette Municipal Water Utility
P.O. Box 95
Poynette, WI 53955-0095

2002 Analytical Review DWCCA-4810-ELE

Dear Mr. Linn:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. A footnote on Page W-6 indicates that the Social Security Tax was reported in Account 686, Employee Benefits. In the future, please report the Social Security Tax in Account 408.
2. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for plant on Page F-6 of the prior year report. The difference is immaterial; however, please use the correct amount in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\4810
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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	215,693	1
Total Sales of Water	215,693	
Other Operating Revenues		
Forfeited Discounts (470)	7,442	2
Other Water Revenues (474)	788	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	8,230	
Total Operating Revenues	223,923	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	44,228	5
General Operating Expenses (680-690)	63,574	6
Total Operation and Maintenance Expenses	107,802	
Other Operating Expenses		
Depreciation Expense (403)	27,868	7
Amortization Expense (404)		8
Taxes (408)	42,881	9
Total Other Operating Expenses	70,749	
Total Operating Expenses	178,551	
NET OPERATING INCOME	45,372	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	774	38,306	94,301	4
Commercial	73	8,139	15,751	5
Industrial	11	11,137	12,598	6
Total Metered Sales to General Customers (461)	858	57,582	122,650	
Private Fire Protection Service (462)	2		1,160	7
Public Fire Protection Service (463)	1		87,218	8
Other Sales to Public Authorities (464)	13	2,325	4,665	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	874	59,907	215,693	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	87,218	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	87,218	
Forfeited Discounts (470):		
Customer late payment charges	7,442	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,442	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	788	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	788	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	30,927	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,555	3
Chemicals (630)	2,247	4
Supplies and Expenses (640)	269	5
Repairs of Water Plant (650)	534	6
Transportation Expenses (660)	696	7
Total Plant Operation and Maintenance Expenses	44,228	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,496	8
Office Supplies and Expenses (681)	13,579	9
Outside Services Employed (682)	8,703	10
Insurance Expense (684)	2,609	11
Employees Pensions and Benefits (686)	23,584	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	603	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	63,574	
Total Operation and Maintenance Expenses	107,802	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		43,481	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		822	2
Net property tax equivalent		42,659	
Social Security			3
PSC Remainder Assessment		222	4
Other (specify): NONE			5
Total tax expense		42,881	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218000				3
County tax rate	mills		4.707000				4
Local tax rate	mills		10.810000				5
School tax rate	mills		10.454000				6
Voc. school tax rate	mills		1.525000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.714000				10
Less: state credit	mills		1.476000				11
Net tax rate	mills		26.238000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.810000				14
Combined School Tax Rate	mills		11.979000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.789000				17
Total Tax Rate	mills		27.714000				18
Ratio of Local and School Tax to Total	dec.		0.822292				19
Total tax net of state credit	mills		26.238000				20
Net Local and School Tax Rate	mills		21.575297				21
Utility Plant, Jan. 1	\$	2,214,641	2,214,641				22
Materials & Supplies	\$	7,074	7,074				23
Subtotal	\$	2,221,715	2,221,715				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,221,715	2,221,715				26
Assessment Ratio	dec.		0.907100				27
Assessed Value	\$	2,015,318	2,015,318				28
Net Local & School Rate	mills		21.575297				29
Tax Equiv. Computed for Current Year	\$	43,481	43,481				30
Tax Equivalent per 1994 PSC Report	\$	35,187					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,481					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,129		4
Structures and Improvements (311)	66,374		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	15,516		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	84,019	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	40,158		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,314		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	16,782		20
Total Pumping Plant	98,254	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	12,202		22
Water Treatment Equipment (332)	28,439		23
Total Water Treatment Plant	40,641	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,648		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,129	4
Structures and Improvements (311)			66,374	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			15,516	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	84,019	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			40,158	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,314	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			16,782	20
Total Pumping Plant	0	0	98,254	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			12,202	22
Water Treatment Equipment (332)			28,439	23
Total Water Treatment Plant	0	0	40,641	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,648	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	228,969		26
Transmission and Distribution Mains (343)	1,342,692		27
Fire Mains (344)	0		28
Services (345)	184,171		29
Meters (346)	69,068	11,034	30
Hydrants (348)	130,099	1,414	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,957,647	12,448	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	12,437		37
Other General Equipment (379)	26,420		38
Other Tangible Property (390)	0		39
Total General Plant	38,857	0	
Total utility plant in service directly assignable	2,219,418	12,448	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,219,418	12,448	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			228,969	26
Transmission and Distribution Mains (343)			1,342,692	27
Fire Mains (344)			0	28
Services (345)			184,171	29
Meters (346)			80,102	30
Hydrants (348)			131,513	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,970,095	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			12,437	37
Other General Equipment (379)			26,420	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	38,857	
Total utility plant in service directly assignable	0	0	2,231,866	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	2,231,866	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,771	5,771	1
February			4,870	4,870	2
March			5,447	5,447	3
April			5,270	5,270	4
May			5,396	5,396	5
June			5,781	5,781	6
July			7,426	7,426	7
August			6,522	6,522	8
September			6,950	6,950	9
October			7,264	7,264	10
November			6,132	6,132	11
December			5,972	5,972	12
Total annual pumpage	0	0	72,801	72,801	
Less: Water sold				59,907	13
Volume pumped but not sold				12,894	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				400	16
Volume related to equipment/system malfunction				320	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				720	19
Volume pumped but unaccounted for				12,174	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				326	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
LAWN CARE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				133	26
Date of minimum: 6/21/2002					27
Total KWH used for pumping for the year				93,280	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	#2	126	8	153,000	Yes	1
WELL #3	#3	500	20	46,455	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	WELL #2	WELL #3	LIFT #1	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIR-MORSE	FAIR-MORSE	FAIR-MORSE	5
Year Installed	1966	1988	1970	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	600	1,000	335	8
Pump Motor or Standby Engine Mfr	US HOLLOW	GENERAL ELECTRIC	WESTINGHOUSE	9
Year Installed	1966	1989	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#6		14
Location	LIFT ##2	WELL #3		15
Purpose	B	S		16
Destination	D	D		17
Pump Manufacturer	FAIR-MORSE	FORD		18
Year Installed	1970	1988		19
Type	CENTRIFUGAL	VERTICAL TURBINE		20
Actual Capacity (gpm)	650	1,000		21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	FORD		22
Year Installed	1970	1988		23
Type	ELECTRIC	NATURAL GAS		24
Horsepower	40	100		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2 TANK	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1987	1970	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	167	0	10
			11
Total capacity in gallons (actual)	250,000	103,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?	N	N	23
			24
Is water fluoridated (yes, no)?	N	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	380	0	0	0	380	1
A	D	4.000	694	0	0	0	694	2
A	D	6.000	28,178	0	0	0	28,178	3
M	D	6.000	24,002	0	0	0	24,002	4
M	D	8.000	27,363	0	0	0	27,363	5
M	D	10.000	22	0	0	0	22	6
P	D	10.000	1,200	0	0	0	1,200	7
M	D	12.000	10,151	0	0	0	10,151	8
Total Within Municipality			91,990	0	0	0	91,990	
Total Utility			91,990	0	0	0	91,990	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	747	0	0	0	747	73	1
M	1.000	158	0	0	0	158		2
M	1.500	9	0	0	0	9		3
M	2.000	9	0	0	0	9		4
M	3.000	3	0	0	0	3		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		928	0	0	0	928	73	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	833	59	0	0	892	0	1
1.000	11	4	0	0	15	0	2
1.500	14	4	0	0	18	0	3
2.000	9	0	0	0	9	0	4
3.000	1	0	0	0	1	0	5
4.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	0	7
Total:	873	67	0	0	940	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	780	51	3	7	0	51	892	1
1.000	0	10	1	0	0	4	15	2
1.500	2	8	2	2	0	4	18	3
2.000	0	4	2	3	0	0	9	4
3.000	0	0	0	1	0	0	1	5
4.000	0	1	2	0	0	0	3	6
6.000	0	0	1	0	0	1	2	7
Total:	782	74	11	13	0	60	940	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	138	1			139	2
Total Fire Hydrants	138	1	0	0	139	
Flushing Hydrants						
	138				138	3
Total Flushing Hydrants	138	0	0	0	138	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	139
Number of distribution system valves end of year:	271
Number of distribution valves operated during year:	101

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

Social security taxes are included in general operating expenses, account 686 employee benefits.

Pumping & Power Equipment (Page W-13)

Well #2 standby pumping equipment for the distribution system was officially abandoned in 2002. Unofficially it was abandoned years ago that's why no cost has been retired on w-9

Meters (Page W-17)

The 6.000 inch meter is scheduled to be tested in June 2003. The Village has implemented a replacement program to replace all meters in a 10 year period instead of testing

Hydrants and Distribution System Valves (Page W-18)

101 system valve and hydrants or approx 37% were operated in 2002. The Village had been following a schedule of operating these systems once every 3 years which is recommended by the DNR.
